

Exhibit E

CHOATE, HALL & STEWART

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

EXCHANGE PLACE

53 STATE STREET

BOSTON, MASSACHUSETTS 02109-2804

TELEPHONE (617) 248-5000 FAX (617) 248-4000

WWW.CHOATE.COM

September 24, 2004

Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

No. 0649546 EWW
Invoice No. 1218778

For professional services rendered during August 2004
as described on the attached computer print-outs:

First Hartford Corp.

Fees for services.....	\$19,583.32
Ancillary services and disbursements.....	267.09

UNBILLED TIME DETAIL

BILLING ATTORNEY EWM 0215 Eric W. Wodlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 09/23/04 For period ending 08/31/04

0649546 SBK Associates
0013 First Hartford Corp.
Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

DATE WORKED SERVICES RENDERED

ENTRY WORK MONTH CODES WORKED HOURS WORKING ATTY RATE BOOK FEE

07/01/04	Prepare for Rule 37.1 conference; review all discovery and responses thereto; conference with R. Rothberg re: same; Rule 37.1 conference; draft motion to compel and plan interrogatories and requests for admission.	0704	5.00	Kenna	450	2,250.00
07/11/04	C-LCK, Rule 37.1 Conference, Reg S-B issue	0704	1.30	Rothberg	495	643.50
07/06/04	Draft Motion to Compel Production of Documents by First Hartford Corporation.	0704	6.75	Kenna	450	3,037.50
07/07/04	Review and revise Motion to Compel Production of Documents; conference with R. Kaplan regarding same; e-mail correspondence with J. Handler regarding same.	0704	1.25	Kenna	450	562.50
07/07/04	Review and comment on Motion to Compel	0704	.40	Rothberg	495	198.00
07/08/04	Review and revise Motion to Compel Production of Documents by First Hartford Corporation.	0704	2.00	Kenna	450	900.00
07/08/04	Review Charter and bylaws re access to shareholder list	0704	.30	Rothberg	495	148.50
07/09/04	T-LCK	0704	.10	Rothberg	495	49.50
07/09/04	Legal research regarding proxy fraud cases; draft Motion to Compel Production of Documents from First Hartford Corporation; review and revise memorandum in support of Motion to Compel; file Motion electronically with Federal Court.	0704	5.50	Kenna	450	2,475.00
07/24/04	Review documents produced by FHC; e-mail correspondence to counsel for FHC regarding same; conference regarding documents produced with R. Kaplan and R. Rothberg.	0704	1.00	Kenna	450	450.00
07/24/04	T-LCK	0704	.20	Rothberg	495	99.00
07/25/04	Review minutes and 10-K's produced	0704	3.20	Rothberg	495	1,584.00
07/29/04	Conference with R. Kaplan re: status; attention to document production by FHC.	0704	.25	Kenna	450	112.50
07/22/04	Conference with R. Rothberg re: review of documents and request for additional documents from FHC.	0704	.25	Kenna	450	112.50
07/22/04	Think about and draft document requests, T-LCK	0704	1.00	Rothberg	495	495.00
07/26/04	Review opposition to motion to compel; conferences with R. Rothberg	0704	1.00	Kenna	450	450.00

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0013 First Hartford Corp.
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DATE WORKED
SERVICES RENDERED
re: additional documents to request from FHC.

ENTRY MONTH	WORK CODES	HOURS WORKED	WORKING ATTY	RATE	BOOK FEE
07/26/04	2T-LCK, T-Rich, T-David, T-Handler re discovery	.75	Rothberg	495	371.25
07/29/04	Email correspondence re: FHC opposition to motion to compel; attention to legal research re: motion compel.	.50	Kenna	450	225.00
07/30/04	Conference with A. Harmon re: legal research; attention to status of document production by FHC.	.25	Kenna	450	112.50
07/30/04	Retrieval of motion to compel and opposition; retrieval of cases cited in opposing party's brief	.80	Harmon	245	196.00
08/02/04	Review of opposition to motion to compel and cited authority	.90	Harmon	245	220.50
08/03/04	2T-LCK, T-Rich, T-Handler office, Revise proposed protective order	.60	Rothberg	495	297.00
08/03/04	Conferences with R. Rothberg regarding strategy regarding protective order and FHC production of documents.	.50	Kenna	450	225.00
08/04/04	Review Rothberg revisions to proposed protective order; e-mail correspondence regarding same.	.50	Kenna	450	225.00
08/06/04	Review of motion filed by First Hartford Corporation; retrieval of cited cases and review of portions of decisions relating to sharing of corporate information with shareholders	3.30	Harmon	245	808.50
08/09/04	T-Handler, T-LCK, Revise proposed confidentiality order	.50	Rothberg	495	247.50
08/09/04	Drafting of memo of law distinguishing cases cited in First Hartford's brief	5.70	Harmon	245	1,396.50
08/10/04	Review proposed revisions to stipulated protective order and comment thereon.	.25	Kenna	450	112.50
08/10/04	Send proposed confidentiality order	.20	Rothberg	495	99.00
08/10/04	Drafting of memo of law distinguishing cases cited in First Hartford's opposition to motion to compel	2.20	Harmon	245	539.00
08/11/04	T-LCK, Revise and send draft confidentiality order	.30	Rothberg	495	148.50
08/11/04	Conferences with R. Rothberg regarding stipulated protective order.	.50	Kenna	450	225.00
08/12/04	Conferences with R. Rothberg re: stipulated protective order and document production by FHC.	.50	Kenna	450	225.00

CHOATE, HALL & STEWART
AS OF 08/31/04

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BILLING ATTORNEY EMM 0215 Eric W. Modlinger
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Prepared 09/23/04 For period ending 08/31/04

DATE WORKED
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Proforma Index: 586245 Batch: 95686
Joint Group ID: 0649546
ENTRY WORK HOURS
MONTH CODES WORKED WORKING ATTY RATE BOOK FEE

08/16/04 Review and revise Stipulated Protective Order and motion; e-mail correspondence with counsel for FHC regarding same.

0804 .75 Kenna 450 337.50

08/09/04 Drafting of memo of law on ways to distinguish cases cited by First Hartford

0804 6.20 Harmon 245 1,519.00

08/23/04 Review memorandum distinguishing cases cited by FHC in opposition to motion to compel.

0804 .25 Kenna 450 112.50

08/00/04 Conference with B. Rothberg re: FHC Motion to compel and status of case; review all recent e-mail correspondence; attention to FHC Motion to Compel; review FHC recently filed 10K.

0804 1.00 Kenna 450 450.00

08/30/04 T-LCK, Review Defendant's motion to compel

0804 .20 Rothberg 495 99.00

SUBTOTAL

MATTER 56.15 21,759.25
TOTALS: 56.15 21,759.25

WORKING ATTORNEY	WORKED RATE	BOOK FEE
0227 Kenna	28.00 450	12,600.00
0231 Rothberg	9.05 495	4,479.75
1511 Harmon	19.10 245	4,679.50

MATTER TOTALS: 56.15 21,759.25

NET AMOUNT: 21,759.25

CHOATE, HALL & STEWART
AS OF 08/31/04

Page 5 (5) UNBILLED DISBURSEMENTS DETAIL

BILLING ATTORNEY EWM 0215 Eric W. Wodlinger
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DISBURSEMENTS

AUTH ENTRY DISBURSEMENTS ITEMS INDEX # CHECK AMOUNT

Summary by disbursement type:

TOTAL DISBURSEMENTS: .00

Fees 21,759.25

Disbursements .00